



OFFICIAL GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY

No. 7

GOVERNMENT OF GOA

Department of Finance

Revenue and Expenditure Division

Notification

1/1/2001-Fin(R&C)(III)

In exercise of the powers conferred by sections 12 and 15 of the Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby amends the Government Notification No. Fin(Rev)/2-35/15/75(C) dated 25-3-1976, published in the Official Gazette, Series I No. 52, dated 25-3-1976 (hereinafter called the "principal Notification"), as follows, namely:—

In the principal Notification,— (I) in PART A,—

(i) for item 1(a) and 1(b), the following shall be substituted, namely:—

"1(a) (i) Indian made foreign liquor other than milk punch, wines and beer manufactured and sold in the State of Goa for brands for maximum retail price below Rs. 50/- per 750 ml. Rs. 12/- per bulk litre.

(ii) Indian made foreign liquor other than milk punch, wines and beer for brands not covered in 1(a)(i) above. Rs. 40/- per proof litre.

(b) Indian made foreign liquor other than milk punch, wines and beer imported and sold in the State of Goa. Rs. 40/- per proof litre".

(ii) for item 2, the following shall be substituted, namely:—

"2(a) Milk punch and wines without using rectified spirit for fortification and manufactured by process of fermentation of fruits only. Rs. 4/- per bulk litre.

(b) Milk punch and wines manufactured by using rectified spirit for fortification/preservation. Rs. 5/- per bulk litre.

(c) Milk punch and wines imported and sold in the State of Goa. Rs. 5/- per bulk litre."

(iii) for item 4, the following shall be substituted, namely:—

"4(a) Country liquor manufactured with rectified spirit as a base material and or blended thereof. Rs. 40/- per proof litre.

(b) Country liquor manufactured out of toddy, pine-apples, etc., without using alcoholic additives for fermentation and or blended thereof. Re. 1/- per proof litre".

(iv) "for entry at item 6 therein shall be omitted."

(II) In PART D,— (i) for sub-parts I and II, the following shall be substituted, namely:—

"I. Manufacture—

(1) (a) Distillery units manufacturing Indian made foreign liquor other than beer, wines or milk punch, with a capital investment of below Rs. 25.00 lakhs. Rs. 30,000/-

(b) Distillery units other than (a) hereabove with a capital investment of Rs. 25.00 lakhs and above. Rs. 60,000/-

(2) Brewery units manufacturing beer. Rs. 3,25,000/-

(3) Wineries manufacturing wines or milk punch.—

(a) with the use of rectified spirit for fortification. Rs. 25,000/-

(b) without use of rectified spirit for fortification and manufactured by process of natural fermentation only. Rs. 5,000/-

Explanation:— Wineries shall manufacture wines by process of fermentation of fruits only without using rectified spirit for fortification in separate and distinct premises. In case wineries undertake the process of manufacture of wines with or without use of rectified spirit in the same licensed premises then rate of fees at (a) hereinabove shall be applicable.

(4) (a) For manufacture of rectified spirit/extra neutral alcohol or absolute alcohol or both. Rs. 2,00,000/-

(b) For manufacture of malt spirit/grape spirit/grain spirit. Rs. 1,00,000/-

(c) For manufacture of high bouquet spirit/additives. Rs. 2,00,000/-

(5) For manufacturing country liquor—

(a) with rectified spirit as a base material. Rs. 15,000/-

(b) without use of rectified spirit as a base material:—

(i) by still with capacity not exceeding 150 bulk litres. Rs. 50/-

(ii) in any other case. Rs. 1,000/-

(6) For blending of country liquor. Rs. 10,000/-

(7) For manufacturing denatured spirituous preparations by using denatured spirit only. Rs. 10,000/-

(8) For bottling of denatured spirit/denatured spirituous preparation/rectified spirit/neutral spirit/extra neutral alcohol/absolute alcohol/malt spirit/grape spirit/high bouquet spirit, etc. Re. 0.20 per bottle subject to a minimum of Rs. 500/-

(9) For bottling of country liquor and blended country liquor. Re 0.20 per bottle subject to a minimum of Rs. 500/-

(10) For bottling of beer. Re. 0.20 per bottle subject to a minimum of Rs. 5000/-

(11) For bottling of wines and milk punch. Re. 0.20 per bottle subject to a minimum of Rs. 200/-

(12) For bottling of Indian made foreign liquor other than beer, wines, milk punch or foreign liquor. Rs. 2.50 per case of capacity not exceeding 9 bulk litres or in proportionate for bigger packing subject to a minimum of Rs. 1000/-

(13) For bottling of foreign liquor other than Indian made foreign liquor, beer, milk punch and wines. Re. 0.50 per bottle subject to a minimum of Rs. 5000/-

Explanation I:— For the purpose of items (8) to (13) "bottle" means a bottle of any volume not exceeding 1 litre only. In case of transfer of any excisable article from receptacle into tankers/tanks carrying bulk quantity, one bulk litre shall be unit of measure for the purpose of levying bottling fees.

Explanation II:— "Denatured spirituous preparation" means preparation made out of denatured spirit, such as, french polish, thinner, varnish, dyes and colours.

II. Sale—

(1) For wholesale vendor of Indian made foreign liquor whose annual turnover does not exceed Rs. 40.00 lakhs. Rs. 15,000/-

(2) For wholesale vendor of Indian made foreign liquor whose annual turnover exceeds Rs. 40.00 lakhs. Rs. 25,000/-

(3) For wholesale vendor of country liquor whose annual turnover does not exceed Rs. 40.00 lakhs. Rs. 10,000/-

approved by
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shall not be
charged).

(4) For wholesale vendor of country liquor whose annual turnover exceeds Rs. 40.00 lakhs. Rs. 15,000/-

(5) For wholesale vendor of foreign liquor imported from outside India. Rs. 25,000/-

(6) For retail vendor of foreign liquor for consumption on the premises:—

(a) A—Category hotels. Rs. 2,00,000/- (fees for sale at additional points duly approved by E x c i s e Authorities shall not be charged).

(b) B—Category hotels. Rs. 60,000/- (fees for sale at additional points duly approved by E x c i s e Authorities shall not be charged).

(c) Other shops not covered under (a) and (b). Rs. 5,000/-
[Registered under the Goa, Daman and Diu Registration of Tourist Trade Rules, 1982].

(d) For retail sale of foreign liquor in packed bottles. Rs. 6,000/-

(7) For retail vendor of Indian made foreign liquor only or Indian made foreign liquor and country liquor for consumption on the premises:—

(a) A—Category hotels. Rs. 50,000/- (fees for sale at additional points duly approved by E x c i s e Authorities shall not be charged).

(b) B—Category hotels. Rs. 30,000/- (fees for sale at additional points duly
[Registered under the Goa, Daman and Diu Registration of Tourist Trade Rules, 1982].

(c) Bars/Bar-cum-restaurant situated in A class municipalities/ /coastal villages. Rs. 6,000/-

(d) Bars/Bar-cum-restaurant situated in towns/cities other than A class municipalities. Rs. 3,300/-

(e) Bars/Bar-cum-restaurant situated in villages other than coastal villages. Rs. 1,600/-

Explanation:— Rates of fees prescribed for liquor shops at (c), (d) and (e) hereinabove exclusively for sale at one point only. For every additional point of sale of liquor duly approved shall be charged @ 50% annual licence fee.

(8) For retail vendor of Indian made foreign liquor and country liquor in packed bottles:—

(i) 'A' class municipalities/ /coastal villages. Rs. 6,000/-

(ii) Towns other than 'A' class municipalities. Rs. 3,300/-

(iii) Villages other than coastal villages. Rs. 1,600/-

(9) For retail vendor of country liquor:—

(i) 'A' class municipalities/ /coastal villages. Rs. 2000/-

(ii) Towns other than 'A' class municipalities. Rs. 1200/-

(iii) Villages other than coastal villages. Rs. 800/-

(10) For retail vendor of beer in beer parlours for consumption on the premises:—

(i) 'A' class municipalities/ /coastal villages. Rs. 5,000/-

(ii) Towns other than 'A' class municipalities. Rs. 2,000/-

(iii) Villages other than coastal villages. Rs. 800/-

(11) For retail vendor of liquor not covered under items (6), (7), (8), (9) and (10) herein, effecting sale on

luxury vessel/crafts, carrying passengers for entertainments:—

(a) used for purpose of gambling/having licence for gambling or casinos—

(i) vessels/crafts having capacity less than 10 passengers to ply. Rs. 50,000/-

(ii) vessels/crafts having capacity of 10 passengers and above but less than 100 passengers to ply. Rs. 1,50,000/-

(iii) vessels/crafts having capacity of 100 passengers and above but less than 200 passengers to ply. Rs. 2,00,000/-

(iv) vessels/crafts having capacity of 200 passengers and above but less than 400 passengers to ply. Rs. 3,00,000/-

(v) vessels/crafts having capacity of more than 400 passengers. Rs. 10,00,000/-

(vi) Omitted.

(b) All other vessels not referred to at (a) hereinabove. Rs. 25,000/-

Explanation:— Vessels/crafts to be registered under the Inland Vessels Act, 1917 (Central Act 1 of 1917) or under the Goa, Daman and Diu Ports Rules, 1983. The capacity of passengers to be considered as per certificate of registration of the vessels/craft.

(12) For wholesale vendor of rectified spirit or absolute alcohol or both. Rs. 2,000/-

(13) For retail vendor of rectified spirit or absolute alcohol or both. Rs. 500/-

(14) For wholesale vendor of denatured spirit. Rs. 4,000/-

(15) For retail vendor of denatured spirit. Rs. 800/-

(16) For wholesale vendor of denatured spirituous preparations. Rs. 500/-

(17) For retail vendor of denatured spirituous preparations. Rs. 200/-

Explanation I:— Additional points of sale means sale at place other than approved by the licensing

Authority within the licensed premises and includes display of liquor/temporary counter/mini-bars. In any case additional points duly authorized will not be allowed to be operated in the premises not geographically contiguous.

Explanation II:— For the purpose of the above,—

(a) A class municipalities means the municipal areas of Panaji, Margao, Mormugao and any other municipal areas so declared by the Government from time to time.

(b) Towns mean the municipal areas declared by the Government in the District of North Goa and South Goa.

(c) Villages mean all other parts of the State.

(d) Coastal Villages mean the areas of the villages within one kilometer from the high tide all along the coastal belt, for the purpose of identifying the locations of licensed premises exclusively for levying annual licence fee for sale of liquor.

Explanation III:— For the purpose of the additional points for effecting sale of liquor hereinabove, additional 50% licence fee shall be charged for each of additional point for sale duly authorized by the Commissioner of Excise.

Explanation IV:— For the purpose of item (11) hereinabove, the licensing authority shall in no way be held responsible for the safety of the passengers on the vessels/crafts on which sale of liquor takes place and the owners of such vessels/crafts shall be responsible for the safety of the passengers thereon.

(ii) for sub-part III, the following shall be substituted, namely:—

III. Import and Export—

(1) For each permit/no objection certificate for import or export of liquor.

Fee of Rs. 100/- shall be levied, of which, fee of Rs. 10/- by way of Court fee stamp to be affixed to the application and the balance amount payable into the Government treasury against challan/receipt. Fees so paid shall not be adjustable nor refundable in the event of cancelation of permit/no objection certificate.

(2) For import of all foreign liquors into the State of Goa or transported from Customs station into the State of Goa:—

(a) Whisky, rum, gin, vodka, brandy other than concentrates/ /malt spirit manufactured outside India. Rs. 100/- per bulk litre

(b) Beer or wines. Rs. 20/- per bulk litre

(c) Concentrates of scotch, malt spirit used as additives for manufacture of Indian made foreign liquor/high bouquet spirit. Rs. 10/- per bulk litre

(d) Liquers. Rs. 100/- per bulk litre

(e) Alcohol. Re. 1/- per bulk litre

(3) Import of malt spirit/grape spirit/high bouquet spirit, additives and the like from the rest of India into the State of Goa. Rs. 2/- per bulk litre

(4) Export of Indian made foreign liquor/beer/wine/ /high bouquet spirit/alcohol:—

(a) Indian made foreign liquor. Re. 1.00 per proof litre

(b) Beer. Re. 0.50 per bulk litre

(c) Wine. Re. 0.50 per bulk litre

(d) High bouquet spirit. Rs. 2/- per bulk litre

(e) Alcohol. Re. 0.20 per bulk litre

(iii) for sub-part IV, the following shall be substituted, namely:—

"IV. Miscellaneous—

(1) (a) For retail vendor of liquor in packed bottles, for keeping the shop open upto two hours after the prescribed time. a surcharge of 50% of the license fee.

(b) For retail vendor of IMFL/ /Country liquor, for consumption on the premises keeping their licensed premises open for serving their clientele beyond 11.00 p. m. Rs.1,50,000/- per annum in addition to annual licence fee.

(c) For retail vendor of Indian made foreign liquor only or Indian made foreign liquor and country liquor for consumption on the licensed premises referred to in (7) (c), beyond 11 p. m. but not exceeding 12 midnight. a surcharge of 100% of the license fee.

(2) For an occasional licence for retail vendor of liquor:—

(a) For a period of less than 48 hours. Rs. 500/-

(b) For a period exceeding 48 hours but not exceeding 7 days. Rs 2,000/-

(c) For a period exceeding 7 days but not exceeding 30 days. Rs. 5,000/-

(d) For a period exceeding 30 days but not exceeding 120 days. Rs. 10,000/-

Explanation:— For the purpose of occasional licence, "day" shall mean the time prescribed to keep open a liquor shop.

(3) Recording of labels:—

(a) Labels of various brands of liquor imported during the year into the State from other States of India. Rs. 60,000/- per label

The provision shall apply to re-grant of recording of label for any subsequent year on the payment of fees. Rs. 30,000/- per label

(b) Labels of various brands of foreign liquor imported during the year into the State from place outside India. Rs. 60,000/- per label

(c) For re-grant/renewal of labels of brands of foreign liquor. Rs. 30,000/- per label

(4) (a) Labels of various brands of any liquor including blended country liquor and wines with rectified spirit for fortification/ /preservation, manufactured/ /bottled in the State of Goa, other than country liquor. Rs. 12,000/- per label

(b) Labels of various brands of wines manufactured by process of Rs. 1,000/- per label

fermentation of fruits only without adding any portable spirit for preservation and/or fortifying the wines in the State of Goa.

(c) Labels of various brands of country liquor manufactured/ /bottled in the State of Goa. Rs. 1,000/- per label

(d) Fees of renewal of labels referred to in item No. 4(a) hereinabove. Rs. 6,000/- per label

(e) Fees for renewal of labels referred to in item No. (4) (b) and (c) hereinabove. Rs. 500/- per label

(5) *Library cess as surcharge on Excise Duty—*

(a) Indian made foreign liquor sold in Goa. Re. 0.50 per bulk litre.

(b) Beer/wines sold in Goa. Re. 0.50 per bulk litre.

This Notification shall come into force with effect from 1-4-2001.

By order and in the name of the Governor of Goa.

G. P. Chimulkar, Joint Secretary (Finance).

Panaji, 31st March, 2001.